

March 2, 1937

Miss Frances W. Munds
128 N. Summit Avenue
Prescott, Arizona

Dear Miss Munds:

Your letter of February 27th, which was addressed to Representative Van A. Reichard, has been referred to this office for an opinion on the question contained therein, which is 'are Veterans who are exempted by law from paying tax on property entitled to vote at an election to decide whether the bonds of a certain school district shall be issued and sold'

The constitutional provision of the State of Arizona reads as follows:

"Questions upon bond issues or special assessments shall be submitted to the vote of real property taxpayers, who shall also in all respects be qualified electors of the State, and of the political subdivision thereof affected by such question."

The question to be determined is the status of ex-soldiers who, under the constitution and statutes of Arizona may claim exemption from taxation on certain values of their property.

A search of the authorities at hand fails to reveal a case identical with the situation here presented. However, there are some cases very nearly like the question here, and in a number of cases the term "property taxpayers" has been defined. In all of those cases the definition is in effect in the following language:

" Property taxpayers entitled to vote at a special municipal election, means the owners of property assessed."

Endon vs. City of Monroe, (La) 36 So. 681;
Hillsman vs. Faison, (Tex) 57 S. W. 920.

There are other cases dealing with the same question but the above are sufficient for the purpose of this opinion.

In 20 C. J. page 77, the text in speaking of qualifications to vote says this:

" A person is not disqualified for non-payment of taxes where he became of age or a citizen or resident of the state at such a recent date as not to be subject to a tax prior to the election. Neither is a person disqualified where he comes within one of the exemptions provided by law. * * *"

It is therefore our opinion that an ex-serviceman is not disqualified to vote at a bond election in a municipality if he owns property subject to taxation in such municipality, even though he may have a right to claim such property as exempt from the payment of the tax.

Very truly yours,

JOE CONWAY
Attorney General

W. E. POLLEY
Assistant Attorney General

E. G. FRAZIER
Special Assistant
Attorney General